

# HOUSE BILL No. 1817

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.5-5-39.

**Synopsis:** Sales tax exemption for residential utilities. Exempts certain utility purchases by residential consumers from the state gross retail tax.

**Effective:** January 1, 2003 (retroactive).

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**Murphy**

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January 23, 2003, read first time and referred to Committee on Ways and Means.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

## HOUSE BILL No. 1817

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-2.5-5-39 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2003 (RETROACTIVE)]: **Sec. 39. (a) This section**  
4 **applies to retail unitary transactions involving the furnishing of**  
5 **water, electricity, natural gas, heating oil, or propane for**  
6 **residential consumption.**

7       **(b) For purposes of this section, "property manager" means a**  
8 **taxpayer that:**

9           **(1) owns or operates a multifamily dwelling; and**

10          **(2) is billed for a transaction described in subsection (a).**

11       **The term includes a landlord and the proprietor, manager, or**  
12 **association of co-owners of a condominium, cooperative apartment**  
13 **unit, or cooperative housing association.**

14       **(c) For purposes of this section, a "residential user" is an**  
15 **individual who:**

16           **(1) owns or rents a dwelling; and**

17          **(2) is billed directly for a transaction described in subsection**



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1 (a).

2 (d) A transaction described in subsection (a) involving a  
3 property manager or a residential user is exempt from the state  
4 gross retail tax (IC 6-2.5-2).

5 SECTION 2. [EFFECTIVE JANUARY 1, 2003 (RETROACTIVE)]

6 (a) The definitions set forth in IC 6-2.5-5-39, as added by this act,  
7 apply to this SECTION.

8 (b) IC 6-2.5-5-39, as added by this act, applies to retail unitary  
9 transactions (described in IC 6-2.5-5-39(a), as added by this act)  
10 occurring after December 31, 2002.

11 (c) A residential user or property manager who has paid the  
12 gross retail tax on water, electricity, natural gas, heating oil, or  
13 propane furnished and consumed after December 31, 2002, may  
14 file a claim with the state department of revenue, on forms  
15 prescribed by the department, for a refund of gross retail taxes  
16 paid to the extent the exemption added by IC 6-2.5-5-39, as added  
17 by this act, applies.

18 SECTION 3. An emergency is declared for this act.

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